§ 22.20

use such alcohol under specified conditions.

Permittee. Any person holding a permit, on Form 5150.9, issued under this part to withdraw and use tax-free alcohol

Person. An individual, trust, estate, partnership, association, company, or corporation.

Proof. The ethyl alcohol content of a liquid at 60 °Fahrenheit, stated as twice the percent of ethyl alcohol by volume.

Proof gallon. A gallon at 60 °Fahrenheit which contains 50 percent of volume of ethyl alcohol having a specific gravity of 0.7939 at 60 °Fahrenheit referred to water at 60 °Fahrenheit as unity, or the alcoholic equivalent thereof.

Restoration. Restoring to the original state of recovered tax-free alcohol, including redistillation of the recovered alcohol to 190° or more of proof and the removal of foreign materials by redistillation, filtration, or other suitable means.

Secretary. The Secretary of the Treasury or his delegate.

Spirits or distilled spirits. The substance known as ethyl alcohol, ethanol, or spirits of wine, having a proof of 190° or more when withdrawn from bond, including all subsequent dilutions and mixtures thereof, from whatever source or by whatever process produced.

This chapter. Title 27, Code of Federal Regulations, Chapter I (27 CFR Chapter I).

U.S.C. The United States Code.

[T.D. ATF-199, 50 FR 9183, Mar. 6, 1985, as amended by T.D. ATF-435, 66 FR 5475, Jan. 19, 2001; T.D. TTB-44, 71 FR 16937, Apr. 4, 2006]

Subpart C—Administrative Provisions

AUTHORITIES

§ 22.20 Delegations of the Administrator.

The regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB Order 1135.22, Delegation of the Administrator's Authorities in 27 CFR

Part 22, Distribution and Use of Tax-Free Alcohol. You may obtain a copy of this order by accessing the TTB Web site (http://www.ttb.gov) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

[T.D. TTB-44, 71 FR 16937, Apr. 4, 2006]

§ 22.21 Forms prescribed.

- (a) The appropriate TTB officer is authorized to prescribe all forms required by this part, including applications, notices, claims, reports, and records. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions for the form.
- (b) Forms prescribed by this part are available for printing through the TTB Web site (http://www.ttb.gov) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516. Cincinnati, OH 45202.
- [T.D. ATF-199, 50 FR 9183, Mar. 6, 1985, as amended by T.D. ATF-249, 52 FR 5961, Feb. 27, 1987; T.D. 372, 61 FR 20724, May 8, 1996; T.D. ATF-435, 66 FR 5476, Jan. 19, 2001; T.D. ATF-443, 66 FR 13015, Mar. 2, 2001; T.D. TTB-44, 71 FR 16937, Apr. 4, 2006]

§ 22.22 Alternate methods or procedures; and emergency variations from requirements.

- (a) Alternate methods or procedures—(1) Application. A permittee, after receiving approval from the appropriate TTB officer, may use an alternate method or procedure (including alternate construction or equipment) in lieu of a method or procedure prescribed by this part. A permittee wishing to use an alternate method or procedure may apply to the appropriate TTB officer. The permittee shall describe the proposed alternate method or procedure and shall set forth the reasons for its use.
- (2) Approval by appropriate TTB officer. The appropriate TTB officer may approve the use of an alternate method or procedure if: